United Nations

Report of the High-level Open-ended Working Group on the Financial Situation of the United Nations

General Assembly
Official Records • Forty-ninth Session
Supplement No.43 (A/49/43)

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REPORT ON THE PROGRESS OF THE WORK OF THE HIGH-LEVEL OPEN-ENDED WORKING GROUP ON THE FINANCIAL SITUATION OF THE UNITED NATIONS

1. At the 28th plenary meeting of the General Assembly, on 12 October 1994, the Secretary-General made a statement entitled "Ensuring a viable financial basis for the Organization". Addressing the Assembly as it concluded its general debate, the Secretary-General stressed that the ability of the United Nations to perform the functions for which it was created was in danger. He called for urgent consideration at the highest political level not only of the problems of late and delayed payment by Member States, but also of the fundamental problem of inadequate reserves. In spite of substantial payments in recent weeks by a number of Member States, he said that the Organization's liabilities still far exceeded its available cash. He underscored the problem of its limited cash reserves. The critical financial situation of the United Nations was no longer simply a financial question; it was an urgent political question that must be addressed directly and effectively by the General Assembly in 1994. 1/

2. At its 85th and 86th meetings, on 12 December 1994, the General Assembly held a general debate on the financial situation of the United Nations, under item 10, entitled "Report of the Secretary-General on the work of the Organization". During the debate, 32 delegations took the floor.* The debate offered Member States the opportunity for a serious analysis and review of the elements of the Organization's current financial situation. It was noted and recognized by all delegations that the situation was complex and worrisome, and they therefore called for serious consideration of the issue by Member States commensurate with the gravity of the situation. At the end of the debate, the President of the General Assembly stated that any solution envisaged for dealing with the issue should take into account both the technical aspects and the political underpinnings of the situation. The matter deserved to be studied at the highest political level, and the aim was to succeed in ensuring a viable financial basis for the Organization. The President stated that, after having consulted regional groups and individual delegations, there was a consensus with respect to setting up an open-ended working group to deal with the financial situation. 2/

3. At its 94th plenary meeting, on 23 December 1994, the President of the General Assembly, after intensive consultations, submitted to the Assembly draft resolution A/49/L.63, entitled the "Financial situation of the United Nations".

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* At the 85th plenary meeting, statements were made by the representatives of Algeria (on behalf of the Group of 77 and China), Germany (on behalf of the European Union, Austria and Hungary), Malaysia, the United States of America, China, Denmark (on behalf of the Nordic countries), Brazil, the United Kingdom of Great Britain and Northern Ireland, Zimbabwe, Mexico, New Zealand, Thailand and Uruguay; and at the 86th plenary meeting, by Kenya, Egypt, Venezuela, Japan, Singapore, Canada, Indonesia, Australia, Latvia (on behalf of the Baltic States), the Russian Federation, India, Malawi, Argentina, Cuba, Chile, Ukraine, the Philippines, Bulgaria and the Czech Republic.

Before the adoption of that draft resolution, the President made the following statement:

"After intensive consultations, and in order to assist the Assembly on this important question, I have been able, in my capacity as President of the General Assembly, to submit the draft resolution which is now before the Assembly in document A/49/L.63. However, before the Assembly takes a decision on this draft resolution, which would establish a high-level open-ended working group, I should like to make the following comments concerning this working group.

"On the basis of the informal consultations which I have undertaken with delegations on the financial situation of the Organization, we are all agreed that the high-level working group to be established will consider the questions raised both in the report of the Secretary-General on the work of the Organization and in the statement made by the Secretary-General to the General Assembly on 12 October 1994, as well as the views expressed by Member States in the general debate during the forty-ninth session of the General Assembly and the views expressed by delegations during the debate on the financial situation of the United Nations that was held on an exceptional basis in plenary meetings of the Assembly on 12 December 1994.

"In this connection, it appears from the views expressed by delegations that the measures which could ensure a viable financial base for the Organization relate, inter alia, to the following questions: the payment by Member States of their contributions in full and on time; the problem of arrears in the payment of contributions by Member States; the procedure for the approval of peace-keeping budgets and appropriations; the cash-flow situation of the Organization; and methods for calculating the scale of assessments.

"It should, accordingly, be clearly understood that the mandate of the working group will be to consider any appropriate measure which could be introduced with a view to ensuring a sound and viable financial base for the Organization.

"To that end, the working group will consider all the elements, without exception, and in particular those that I have just mentioned, which contribute to the difficult financial situation the Organization is experiencing. In addition, any other element which has a bearing on the situation and which is presented by any delegation will also be considered by the working group.

"It is also understood that the working group will make every effort to reach the broadest possible measure of agreement on the results of its work.

"With regard to the timetable for the working group, it would be desirable if the report on the progress achieved, which the working group is to submit before the end of the forty-ninth session, could enable the General Assembly to take the appropriate measures in time to provide the Organization with a viable financial base commensurate with the challenges it will have to face after its fiftieth anniversary." 3/

4. At its 94th plenary meeting, on 23 December 1994, the General Assembly adopted, without a vote, resolution 49/143, entitled "Financial situation of the United Nations", which reads as follows:

"The General Assembly,

"Recalling Article 17 of the Charter of the United Nations,

"Expressing its profound concern about the financial situation of the Organization,

"Noting the views expressed by Member States during the general debate on the financial difficulties of the Organization which have resulted, inter alia, from the failure of Member States to discharge their financial obligations to the Organization in full and on time,

"Taking note of the report of the Secretary-General on the work of the Organization 4/ and of his statement to the General Assembly on 12 October 1994 on the precariousness of the financial situation of the Organization, 1/

"Noting also the views expressed by Member States during its consideration, in plenary meeting, of the financial situation of the Organization, under item 10 of the agenda of its forty-ninth session,

"Aware of the importance and urgency of securing a viable financial basis for the Organization,

"Aware also that the solution of the serious financial situation of the Organization calls for political efforts,

"Reaffirming the role of the Fifth Committee of the General Assembly with regard to budgetary and financial matters and the importance of making every effort to establish the broadest possible agreement in accordance with the practice established in the Fifth Committee and in conformity with Assembly resolution 41/213 of 19 December 1986,

"1. Decides to consider additional measures aimed at ensuring a sound and viable financial basis for the Organization;

"2. Also decides, to this end, to establish a high-level open-ended working group under the chairmanship of the President of the General Assembly and with two vice-chairmen;

"3. Requests the high-level working group to submit to it, through the Fifth Committee, a report on the progress of its work, with the broadest possible agreement, for review before the end of its forty-ninth session."

5. The present report is submitted in pursuance of paragraph 3 of the above resolution.

6. The High-level Open-ended Working Group on the Financial Situation of the United Nations held 39 meetings from 20 January 1995 to 28 July 1995. At its first meeting, which was chaired by the Chairman, Mr. Amara Essy, President of the General Assembly, the Working Group elected Mr. Ernst Sucharipa (Austria) and Mrs. Annette des Iles (Trinidad and Tobago) as Vice-Chairmen of the Working Group.

7. At its 2nd meeting, on 30 January, the Working Group considered a working paper entitled "Note by the Bureau of the Working Group" (WGFS/2), which

contained a tentative schedule of meetings and a proposed programme of work, listing issues/topics for discussion. The list comprised those questions enumerated by the President of the General Assembly in his statements of 23 December 1994 (see para. 3 above) and 20 January 1995, which he made as Chairman of the Working Group. In accordance with the statement of the President (see para. 3 above), another question, entitled "Any other elements raised during the general debate", was added to the list. The elements comprising the programme of work were the following:

(a) Payment by Member States of their contributions to the United Nations in full and on time;

(b) The problem of arrears in the payment of contributions to the United Nations by Member States;

(c) The cash-flow situation of the United Nations;

(d) The procedure for the approval of peace-keeping budgets and appropriations;

(e) The methods of calculating the scale of assessments;

(f) Any other elements raised during the general debate.

The Working Group discussed and agreed on the schedule of meetings and the above programme of work listing issues/topics for discussion.

8. At its 2nd and 3rd meetings, on 30 January and 9 February, respectively, the Working Group held a general debate on the financial situation of the United Nations in order to give an opportunity to Member States to express their further views. In doing so, and in subsequent discussions, delegations put forward a number of suggestions and proposals on the issues, including written proposals (see WGFS/18/Rev.1, WGFS/20 and WGFS/26).

9. At the 4th meeting, on 21 February, the Under-Secretary-General for Administration and Management made a factual presentation on the financial situation of the United Nations and answered questions posed to him by the members. At its 5th meeting, on 28 February, the Controller of the United Nations provided further information in response to queries raised by members at the previous meeting of the Working Group.

10. The Working Group held 12 meetings for two rounds of discussions of the elements enumerated in paragraph 7 above.

11. During its deliberations, the Working Group, at the request of Member States, was provided with a number of working papers, the list of which is contained in the annex to the present report. Additional information was provided orally by the representatives of the Secretariat.

12. The Working Group held its first round of discussions on the elements enumerated in paragraph 7 above at its 5th to 9th meetings, held between 28 February and 30 March.

13. On the basis of the proposals made during the general debate and the first round of discussions, a "Checklist of proposals" containing a summary list of proposals was prepared by the two Vice-Chairmen in three parts (WGFS/11/Parts I, II and III/Rev.1).

14. The 10th to 16th meetings of the Working Group, from 20 April to 1 June, were devoted to the discussion of the issues contained in the "Checklist of proposals". At the end of these discussions, a non-paper entitled "Informal meetings on specific issues" was issued on 1 June.

15. The above working papers, checklist of proposals and non-papers are inputs to the discussions and represent an attempt to facilitate discussions of the Working Group. They are not summaries or syntheses of the views of the Working Group and are neither exclusive nor exhaustive.

16. At its 17th to 26th meetings, from 6 June to 20 July, the Working Group began its discussions on the issues contained in the non-paper referred to in paragraph 14 above and focused on the following issues:

(a) Reaffirmation to pay assessed contributions in full and on time and without conditions;

(b) Strict interpretation of Article 19 of the Charter of the United Nations; review of necessary procedures;

(c) Incentives/disincentives; payment in instalments;

(d) Issues related to capacity to pay:

(i) Income measure (gross national product);

(ii) Length of base period;

(iii) Low per capita income relief methodology; debt adjustment formula;

(iv) Floor; ceiling;

(e) Special issues relating to the peace-keeping scale of assessment.

17. At its 22nd meeting on 22 June, the Secretary-General made a statement to the High-level Open-ended Working Group, in which he gave an account of the current financial situation of the United Nations and asked for the urgent assistance of Member States in dealing with the serious situation that the Organization was facing.

18. The Working Group recognized the need to consider additional measures and to recommend to the General Assembly appropriate solutions to the problems in order to place the United Nations on a sound financial basis. On 23 December 1994, the President of the General Assembly stated that "the measures which could ensure a viable financial base for the Organization relate, inter alia, to the following questions: the payment by Member States of their contributions in full and on time; the problem of arrears in the payment of contributions by Member States; the procedure for the approval of peace-keeping budgets and appropriations; the cash-flow situation of the Organization; and methods for calculating the scale of assessments."

19. It was the view of a large number of Member States that the fundamental cause of the serious financial situation of the United Nations is the failure of Member States, in particular some major contributors, to meet their financial obligations to the Organization in full and on time and without conditions. Some Member States thought that, while the failure of a large number of Member States to meet their financial obligations in full and on time was indeed a

major cause of the current serious financial crisis, a thorough examination of all the issues on the agenda of the Working Group was necessary for the achievement of a long-term solution that would place the Organization on a sound financial basis. It was the view of other Member States that the fundamental cause of the situation is the failure of the scales of assessment to apportion the expenses of the Organization fairly among Member States.

20. The Working Group recalled the obligation of Member States under Article 17 of the Charter to bear the expenses of the Organization as apportioned by the General Assembly and to pay their assessed contributions in full and on time. In that connection, the Working Group considered that a reaffirmation of the obligations arising under Article 17 should be undertaken in the context of the special commemorative meeting of the fiftieth session of the General Assembly. In the view of many Member States, such a reaffirmation by each Member State should include a schedule of payment of its arrears. Other Member States expressed doubts concerning the feasibility of so doing.

21. In relation to a stricter implementation of Article 19 and related regulations, the following proposals were discussed and divergent views were expressed:

(a) The calculation of arrears for the purpose of Article 19 could be made more frequently than once a year, on 1 January, as is the case at present;

(b) In the determination of the applicability of Article 19, the amount of arrears, calculated on a net basis, could be compared to the amount of contributions assessed on a net basis, rather than on a gross basis, as is the current practice. For those Member States assessed on a gross basis, the calculation could compare gross arrears with gross assessments;

(c) The establishment of criteria for determining whether failure to pay is due to conditions beyond the control of a Member State could facilitate the related work of the Committee on Contributions;

(d) If the applicability of Article 19 were determined more often than once a year, consideration of the issue would include the examination of means to ensure that the advice of the Committee on Contributions could be obtained;

(e) Further examination could be made of a possible stricter implementation of Article 19 and the impact on the Member States and their participation in the democratic functioning of the Organization without prejudice to the mandate of the Committee on Contributions.

22. The effort to secure payment in full and on time would include consideration of the possibility of incentives, disincentives or a balanced system of incentives and disincentives. In this context, it was generally recognized that, in the application of incentives and disincentives, there would be consideration of distinguishing between Member States that can meet their obligations on time and those that cannot because of objective reasons beyond their control. Further consideration could also be given to the proposal for payments in instalments and other proposals relating to outstanding contributions and outstanding debts.

23. In discussing possible incentives and disincentives, the following proposals were presented and divergent views were expressed; therefore, further consideration of these proposals is warranted:

(a) S-curve or other formula. The possibility of providing a discount or credit against assessments for contributions paid in advance of the due date;

(b) Peace-keeping redeemable certificates. A financial instrument that Member States could purchase for a stated amount. The certificate would be sold at a discount and be redeemable by Member States against future peace-keeping assessments when such assessments were made; further clarification and elaboration of that proposal were considered necessary;

(c) Restriction of the distribution of credits from budgetary surpluses related to the status of payments of assessments;

(d) Charging of interest on assessments paid late;

(e) Charging of interest on new arrears;

(f) Annual revaluation of unpaid assessments to take account of the loss of purchasing power due to inflation and currency changes from the time the assessment was levied;

(g) Among equally qualified candidates and without prejudice to relevant General Assembly resolutions, preference to be given in recruitment to nationals from Member States not in arrears;

(h) Among equally qualified vendors and without prejudice to relevant General Assembly resolutions, preference to be given in the award of contracts for the procurement of goods and services to vendors from Member States not in arrears.

24. In considering the cash flow situation, it is recognized that the unpredictability of payments by Member States makes cash management extremely difficult. It is agreed that the Secretariat should continue to take appropriate measures to ensure the best possible cash management through optimal concentration of funds and the selection of banking institutions offering the most favourable conditions to the United Nations. In this context, due note was taken of the relevant measures already in effect.

25. The need was stressed for further improvements in the procedures for the approval of peace-keeping budgets and appropriations, on the basis of General Assembly resolution 49/233. Various proposals, made by Member States and by the Secretary-General, were considered, including the issuance of peace-keeping redeemable certificates (see para. 23 (b) above), the early and/or partial assessment of contributions for peace-keeping operations by the General Assembly shortly after the approval of a new mandate by the Security Council, the elaboration of a standardized format for budgets for peace-keeping operations and the possibility of establishing a consolidated peace-keeping budget. It is recognized that some of these issues are under discussion in the Fifth Committee and may warrant further discussion.

26. Concerning the calculation of the scales of assessment, the following principles were reaffirmed:

(a) The expenses of the Organization should be borne by the Member States as apportioned by the General Assembly in accordance with Article 17 of the Charter of the United Nations;

(b) The scales of assessment should be based on the capacity to pay;

(c) The special circumstances of developing countries, in particular those of the economically less developed countries, should be taken into consideration;

(d) The financing of peace-keeping operations of the United Nations is the collective responsibility of all States Members of the Organization, in accordance with Article 17 of the Charter and, as such, should be borne by all Member States in a collective but differentiated manner. The peace-keeping scale should reflect the special responsibilities of the States permanent members of the Security Council in the financing of peace-keeping operations and should take into account that the economically more developed countries were in a position to make relatively larger contributions and that the economically less developed countries had a relatively limited capacity to contribute towards peace-keeping operations involving heavy expenditures. It was further reaffirmed that, in order to meet the expenditures caused by such operations, a different procedure from the one applied to meet expenditures of the regular budget of the United Nations was required. The peace-keeping scale should continue to be derived from the regular budget scale.

27. There was no agreement in the Working Group discussion that the current financial situation of the United Nations was linked to the methodology of the scales of assessment and on the need for their possible revision. However, there were a significant number of Member States that believed that a revision of the scales of assessment to bring them more into line with capacity to pay was a necessary element in any long-term solution to the current financial situation.

28. The following issues related to the regular budget scale of assessments were discussed and different views were expressed thereon:

(a) Capacity to pay. It was generally agreed that national income as a share of that of the membership as a whole must be considered as the starting point, which must be adjusted by additional factors. Various measures of national income, including gross national product (GNP), were discussed;

(b) Per capita income adjustment. Per capita income relief was generally considered a necessary and fair component of capacity to pay. The exact definition of the adjustments, including the cut-off point and the gradient would, however, need further discussion;

(c) Debt-burden adjustment. There was general agreement on the continued need to reflect a debt-burden adjustment in the scale of assessment. Differences of views existed, however, on whether the current system should be maintained or whether the adjustment should be made directly dependent upon the actual amount of debt-servicing;

(d) Base period. A proposal to reduce the base period to three years in order to reflect economic realities more accurately was discussed. A longer base period of the average of seven and eight years in order to achieve greater stability of the system was also discussed;

(e) Statistical data. There was agreement that the calculation of the scale should be transparent and based on reliable, verifiable and comparable statistical data;

(f) Other components of the scale:

(i) Floor. There was general consensus that the current floor system needed to be reviewed with a view to modifying it; for example, the floor could be abolished or adjusted, bearing in mind its possible adverse impact on the least developed countries;

(ii) Ceiling. Views were expressed that the maintenance of the ceiling was considered acceptable. Other views were expressed that the concept needed to be reviewed;

(iii) Scheme of limits. It was generally recognized that, in accordance with the provisions of General Assembly resolution 48/223 B, the effects of the scheme of limits are being phased out by 50 per cent in the current scale, 1995-1997, with a view to its complete phasing out in the next scale for the period 1998-2000.

29. The Working Group agreed that a possible revision of the methodology of the regular budget scale of assessments should be based on General Assembly resolution 48/223 C and take into account, subject to consideration by the General Assembly, the recommendations of the Committee on Contributions 5/ and the report of the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay in accordance with the provisions of General Assembly resolution 49/19 A. 6/

30. The following issues related to the peace-keeping scale of assessments were discussed and different views were expressed thereon:

(a) Institutionalization of the ad hoc system of apportioning peace-keeping expenses;

(b) Adaptations to be made to the existing system, including, inter alia, the possible establishment of standard criteria for the placement of Member States in the groups of the existing system;

(c) Increase in the number of groups, with several intermediate categories created between groups B and C, with different stepped discounts;

(d) Adaptation of the group system to current economic data with a period of transition;

(e) Revision of the existing system, which would allow, inter alia, for automatic updating of the scale, with permanent members of the Security Council paying a uniform fixed premium on their regular budget contributions, economically less developed countries benefiting from that surcharge in proportion to their per capita income and economically more developed countries paying the same percentage as towards the regular budget;

(f) Review or replacement of the present grouping system with a more flexible and equitable system;

(g) Establishment of a 25 per cent ceiling and a floor for the permanent members of the Security Council;

(h) Establishment of a premium for non-permanent members of the Security Council;

(i) Application of the principle of the capacity to pay and the approach of "collective but differentiated" responsibility for the peace-keeping expenses

to the apportionment, among the permanent members of the Security Council, of the additional financial burden as a consequence of their special responsibility for the maintenance of international peace and security.

31. The view was reiterated that any agreement that might emerge from further discussions would have to encompass all related issues in a comprehensive manner.

32. The following proposals were introduced for future consideration in the course of the deliberations of the Working Group:

(a) A proposal was presented that permanent members of the Security Council as a group should pay no less than a minimum established percentage of the regular budget;

(b) It was also proposed, in relation to the peace-keeping scale of assessments, that there should be a requirement established so that no permanent member of the Security Council would pay less than its GNP share of world income;

(c) Payment schedule for the debts outstanding to Member States for the United Nations Emergency Force and the United Nations Operation in the Congo;

(d) It was also proposed that, in view of its direct impact on capacity to pay, account should be taken of the situation in some countries, in particular, those whose economies were dependent on one or a few products or income-generating resources; suffering a real loss of income as a result of a deterioration in their terms of trade; with serious balance-of-payments problems or experiencing negative resource flows; and with limited capacity to acquire convertible currencies;

(e) It was suggested that studies be undertaken on innovative approaches to raising funds;

(f) Views were expressed on the possibilities of addressing the concern of troop- and equipment-contributing countries regarding the delay in obtaining reimbursement. Differing views were expressed on the possibility of adjusting future assessments against amounts owed to troop- and equipment-contributing countries;

(g) It was also proposed that a concerted effort be undertaken to streamline the financial management of the Organization, including reduction of overhead costs.

33. The High-level Open-ended Working Group on the Financial Situation of the United Nations, at its 39th meeting, held on 28 July 1995, concluded its discussion for the current session of the General Assembly and, in accordance with paragraph 3 of resolution 49/143, is submitting, through the Fifth Committee, the present report on the progress of its work to the forty-ninth session of the General Assembly. The Working Group decided to recommend that the discussion on the issues covered by its mandate should continue during the fiftieth session of the Assembly. The discussion should build on the work done in the course of the forty-ninth session, in order to enable the General Assembly to take the appropriate measures in time to provide the Organization with a viable financial base commensurate with the challenges it will have to face after its fiftieth anniversary. The Working Group was aware of the importance and urgency of that task and of the fact that the solution of the

critical financial situation of the Organization called for serious political efforts. To that end, the High-level Open-ended Working Group recommends to the General Assembly the adoption of the following draft decision:

"The General Assembly, having considered the report on the progress of the work of the High-level Open-ended Working Group on the Financial Situation of the United Nations, established pursuant to resolution 49/143 of 23 December 1994:

"(a) Takes note of the work of the High-level Open-ended Working Group;

"(b) Decides that the Working Group should continue its work, taking into account, inter alia, the views expressed at the forty-ninth and fiftieth sessions, including at the special commemorative meeting of the General Assembly on the occasion of the fiftieth anniversary of the United Nations, and submit through the Fifth Committee a report on its work, including any possible recommendations to the General Assembly at its fiftieth session."

Notes

1/ See Official Records of the General Assembly, Forty-ninth Session, Plenary Meetings, 28th meeting, and corrigendum.

2/ Ibid., 85th and 86th meetings.

3/ Ibid., 94th meeting.

4/ Ibid., Supplement No. 1 (A/49/1).

5/ Ibid., Fiftieth Session, Supplement No. 11 (A/50/11).

6/ A/49/897.

Annex

WORKING PAPERS*

WGFS/1	Overview of the United Nations financial situation
WGFS/2	Proposed programme of work of the High-level Open-ended Working Group on the Financial Situation of the United Nations: schedule of meetings
WGFS/3	Compendium of views
WGFS/4	Factual presentation by the Under-Secretary-General for Administration and Management
WGFS/5	Incentive and penalty schemes in the agencies in the United Nations system
WGFS/6	Assessments versus unpaid contributions
	(a) Regular budget
	(b) Peace-keeping operations
WGFS/7	Bibliography of key United Nations material on the financial situation of the United Nations
WGFS/8	1995 approved assessment rates for regular budget and peace-keeping budgets for current members of the Security Council
WGFS/9	Update of the United Nations financial situation
WGFS/10	The cash-flow situation: procedures for the approval of peace-keeping budgets and appropriations
WGFS/11/Part I	Checklist of proposals
	Issue 1 - Payment by Member States of their contributions to the United Nations in full and on time
	Issue 2 - The problem of arrears in the payment of contributions by Member States
WGFS/11/Part II	Checklist of proposals
	Issue 3 - Cash-flow situation
	Issue 4 - Procedures for the approval of peace-keeping budgets and appropriations

* The working papers have been placed in the files of the Secretariat and are available to Member States for consultation.

WGFS/11/Part III/ Rev.1	Checklist of proposals
	Issue 5 - The methods of calculating the scales of assessment
	Issue 6 - Other proposals
WGFS/12	Opinion, by the Legal Counsel on several proposals included in the position paper of the European Union entitled "Measures to encourage the payment of contributions by Member States"
WGFS/12/Add.1	Opinion, by the Legal Counsel on a stricter interpretation of Article 19 of the Charter
WGFS/13	Relevant financial regulations and rules
WGFS/14/Corr.1	Material prepared for the High-level Open-ended Working Group on the Financial Situation of the United Nations
	- Explanation of current calculation of arrears under Article 19 and other adaptations (with tables)
	- Explanation of S-curve incentive schemes (with tables)
	- Explanation of peace-keeping redeemable certificate
WGFS/15	Member States under Article 19
WGFS/15/Add.1	List of countries that have fallen under Article 19 during the last 10 years
WGFS/15/Add.2	Potential impact of the application of each of the three adaptations of the current methodology for calculating the application of the provisions of Article 19
WGFS/16	Proposals and ideas concerning incentives and disincentives
WGFS/17	Calculation of interest refunds based on S-curve scheme
WGFS/18/Rev.1	Abolition of the "floor" rate - draft recommendation (Antigua and Barbuda, Belize, Cambodia, Cape Verde, Dominica, Eritrea, Fiji, Marshall Islands, Micronesia (Federated States of), Papua New Guinea, Samoa, Sao Tome and Principe, Solomon Islands and Vanuatu)
WGFS/19	Models of the effect of various changes in the methodology for the scale of assessments
WGFS/19/Add.1	Changes in the floor
WGFS/19/Add.2	Elimination of debt-burden adjustment
WGFS/19/Add.3	Effect of the ceiling
WGFS/19/Add.4	Low per capita income adjustment: effect of various gradients

WGFS/19/Add.5	Effect of the ceiling
WGFS/19/A	Data on gross national product
WGFS/20	Proposal for a package solution to the United Nations financial situation (New Zealand)
WGFS/21	Summary of evolution of the elements in the methodology used to prepare the scale of assessments
WGFS/22	Statistical data on recruitment of staff, 1990-1994
WGFS/23/Rev.1	Statistical data on procurement of goods and services, 1992-1995
WGFS/24	Models of the effect of various changes in the methodology for the scale of assessments: 6-year base period
WGFS/24/Add.1	Changes in the floor
WGFS/24/Add.2	Elimination of debt-burden adjustment
WGFS/25	Data on population
WGFS/26	The United Nations regular budget scale of assessment: position paper (Armenia, Belgium, Czech Republic, Denmark, Finland, Germany, Ireland, Luxembourg, Netherlands, Norway, Portugal, Russian Federation, Solomon Islands, Sweden and United Kingdom of Great Britain and Northern Ireland)
WGFS/27	Summary data on the status of contributions as at 30 June 1995